

# Other Management Controls Resources

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# Management Control Websites

## ✓ Office of the Under Secretary of Defense (Comptroller) DoD Federal Managers' Financial Integrity Act (FMFIA)

<http://www.dod.mil/comptroller/fmfiaindex.html#latest>

- Guidelines for Preparation of the FMFIA Annual Statement of Assurance.
- Annual Statement of Assurance
- OMB Circular No. 123 - Management Accountability and Control
- DoDD # 5010.38 - Management Control (MC) Program
- DoDi # 5010.40 - Management Control (MC) Program Instructions



# Management Control Websites (Continued)

- ✓ **Assistant Secretary of the Army (ASA) for Financial Management and Comptroller (FM&C) Financial Operations (FO)**  
<http://www.asafm.army.mil/fo/fod/mc/mc.asp>
- ✓ **Management Controls in Today's Army**
  - Welcome
  - Program Execution.
  - Regulatory Guidance
  - Training
  - MC Awareness Campaign
  - Evaluation Checklist
  - Steering Group
  - Points of Contact
  - Links to Other Sites
  - What's New



# Management Control Websites (Continued)

- ✓ **US Army Material Command (AMC)**
- ✓ **Management Controls**

**<http://www.amc.army.mil/amc/irac/amcir-m.html>**

- **Policy Documents**
- **AMC Annual Statement**
- **Prior Year Statements**
- **Management Controls**
- **Training**
- **Other Training Links**
- **Links to Other Sites**



# Management Control Websites (Continued)

## ✓ Army Sustainment Command (ASC)

## ✓ Management Controls

<http://www.osc.army.mil/rm/rmc/p/MgmtCntls/index.htm>

### ➤ Guidance Documents

### ➤ Evaluation/Checklist Information

- Management Control Plan
- Army Management Control Evaluations
- DA Form 11-2-R, Evaluation Certification Statement
- ASC Evaluation Checklists

### ➤ Training Information

### ➤ Annual Statements of Assurance



# Management Control Websites (Continued)

## ✓ 84th US Army Reserve Readiness Training Command

[https://arrtc.mccoy.army.mil/ako/resources/84th\\_resources.asp](https://arrtc.mccoy.army.mil/ako/resources/84th_resources.asp)

## ✓ Contents:

- How the Assessment was Conducted
- Conducting Evaluations
- Developing a Management Control Plan Update
- Government Accounting Office (GAO) Standards Update
- Material Weakness Update
- Management Control Administrator Update
- Management Control Process



# **Management Control Administrator Handbook**

- ✓ **Statutory and Regulatory Basis**
- ✓ **Management Controls**
- ✓ **The Management Control Administrator**
- ✓ **Execution of the Management Controls process.**
- ✓ **Access through the Army Management Control Website**

**<http://www.asafm.army.mil/fo/fod/mc/mct/mct.asp>**



# **General Accounting Office (GAO) Publications**

- ✓ **GAO Publications Related to  
Management Controls  
(<http://www.gao.gov/>)**
  - **Standards for Internal Control in the Federal  
Government (GAO/AIMD-00-21.3.1)**  
<http://www.gao.gov/special.pubs/ai00021p.pdf>
  - **Internal Control Management and Evaluation Tool  
- EXPOSURE DRAFT (GAO-01-131G)**  
<http://www.gao.gov/new.items/d01131g.pdf>
  - **Determining Performance and Accountability  
Challenges and High Risks (GAO-01-159SP)**  
<http://www.gao.gov/special.pubs/d01159sp.pdf>
  - **Streamlining the Payment Process While  
Maintaining Effective Internal Control (GAO/AIMD-  
21.3.2)**  
<http://www.gao.gov/special.pubs/ai2132.pdf>